

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

WABASH COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
08/30/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Marcie Shepherd	01-01-21 to 12-31-22
County Treasurer	LuAnn Layman	01-01-21 to 12-31-22
Clerk of the Circuit Court	Lori Draper	01-01-21 to 12-31-22
County Sheriff	Ryan Baker	01-01-21 to 12-31-22
County Recorder	Eric Rish	01-01-21 to 12-31-22
President of the Board of County Commissioners	Jeff Dawes Barry Eppley	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Kyle Bowman	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WABASH COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Wabash County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

August 18, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY  
INFORMATION; AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

WABASH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Treasurer Cash Book	\$ 977,355	\$ 1,004,724	\$ 977,355	\$ 1,004,724
Sheriff Inmate Trust	24,858	336,990	340,219	21,629
Sheriff Commissary	142,867	272,256	216,605	198,518
Clerk Trust	490,317	2,522,242	2,496,163	516,396
County General	6,467,294	12,132,259	10,911,922	7,687,631
Accident Report Fees	24,020	3,788	-	27,808
EDIT - County Share	2,302,546	1,035,234	660,438	2,677,342
City/Town Court Costs	721	8,236	-	8,957
Clerk Records Perpetuation	113,222	19,942	14,735	118,429
Community Corrections Grant	44,211	270,833	280,832	34,212
Community Transition Program	101,909	18,175	-	120,084
County Sales Disclosure Fees	17,141	6,975	-	24,116
Covered Bridges	7,875	3,700	3,668	7,907
Cumulative Bridge	2,497,025	368,826	244,764	2,621,087
Cumulative Capital Development	1,361,360	460,939	69,886	1,752,413
Drug Free Community	55,982	38,530	-	94,512
Emergency Right/Know	25,211	5,582	1,359	29,434
Enhanced Access	18,782	19,338	8,500	29,620
County Extradition & Sheriff Ass't	2,201	-	-	2,201
Firearm Permit Fees	29,025	9,430	14,531	23,924
General Drain Improvement	99,691	188,806	175,898	112,599
County Health	538,685	316,617	388,956	466,346
Security Protection	19,627	6,092	-	25,719
Local Health Maintenance	161,447	16,570	16,570	161,447
Local Road & Street	1,667,578	532,292	478,311	1,721,559
LIT Public Safety County Share	1,073,761	1,194,195	498,593	1,769,363
County Misdemeanant	39,601	24,368	22,883	41,086
Motor Vehicle Highway	2,043,631	1,785,641	1,363,722	2,465,550
Auditor Plat Book	54,802	19,165	12,843	61,124
Rainy Day	288,618	480	1,010	288,088
Recorders Record Perpetuation	113,017	82,207	55,849	139,375
Riverboat Distribution County Revenue	86,662	84,855	10,000	161,517
County Sheriff Pension	119	18,569	18,569	119
Solid Waste Administration Fees	70,922	8,551	1,150	78,323
Supplemental Public Defender Services	81,458	40,723	28,626	93,555
Surplus Tax	13,189	34,860	29,652	18,397
Surveyor Corner Perpetuation	118,834	30,440	100	149,174
Tax Sale Redemption	9,314	43,177	44,677	7,814
Tax Sale Surplus	345,388	389,488	367,975	366,901
Local Health Trust	85,539	37,120	26,783	95,876
Unsafe Premises	76,359	28,623	8,109	96,873
CASA	51,797	80,297	131,346	748
Auditor Ineligible Deductions	7,756	32,788	260	40,284
County Elected Officials Training	10,125	6,092	1,094	15,123
Statewide 9-1-1	1,187,823	502,296	685,824	1,004,295
Adult Probation Admin Fees	30,641	27,499	40,940	17,200
Juvenile Probation Administration	8,309	2,439	-	10,748
Adult Probation User Fees	580,005	85,574	166,976	498,603
Juvenile Probation User Fees	52,531	2,440	19,588	35,383
Alternative Dispute Resolution	8,050	2,820	-	10,870
Drain Construction/ Reconstruction	108,895	199,057	273,347	34,605
Drain Maintenance	885,441	488,906	416,337	958,010
Circuit Court Administrative Justice	5,001	-	-	5,001
K-2 Ordinance Violation	1,442	-	-	1,442
Self-Funded Insurance	987,228	960,896	1,281,482	666,642
Payroll Clearing	-	5,075,994	5,075,994	-
Payroll Donations United Way	-	754	754	-
Payroll Child Support Payment	-	29,022	29,022	-
Payroll IN Def Comp Plan	-	78,191	78,191	-
Payroll Federal Withholding	-	509,175	509,175	-
Payroll Medicare (FICA)	-	513,237	513,237	-
Payroll CAGIT	-	182,424	182,424	-
Payroll State Gross Income Tax	-	216,116	216,116	-
Payroll Wage Garnishment	-	2,534	2,534	-
Settlement	-	24,759,815	24,759,815	-
LIT Property Tax Operating Levy	316,959	3,393,485	3,710,444	-
CVET - Commercial Vehicle Excise	-	215,099	215,099	-
Weed Lien Collections	-	4,862	4,862	-

WABASH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Sewage Lien Collections	-	47,793	47,793	-
Financial Institution Tax	-	245,854	245,854	-
Fines & Forfeitures	350	415,649	4,482	411,517
Infraction Judgement Fees	4,509	44,998	45,795	3,712
Overweight Vehicles	-	71	71	-
Special Death Benefit Fees	170	3,205	3,130	245
State Sales Disclosure Fees	495	6,975	6,500	970
Coroner Cont. Educ. Fees	529	4,968	4,990	507
Interstate Offend Commerce	125	500	563	62
Mortgage Recording Fee	408	3,983	4,075	316
DLGF Homestead Property Data	-	968	956	12
State Sex Offender Administration	15	311	296	30
Child Restraint Violations	50	388	438	-
Education Plate Fee	-	225	225	-
Riverboat Revenue Sharing	-	194,596	194,596	-
Innkeeper's Tax - County Tourism	10,658	204,477	194,985	20,150
LIT Certified Shares	-	11,181,944	11,181,944	-
LIT Public Safety	-	2,120,929	2,120,929	-
LIT Economic Development	-	2,120,929	2,120,929	-
93.563 Prosecutor PCA	2,894	3,073	2,486	3,481
93.563 County IV-D Incentive	91,434	15,543	7,800	99,177
93.563 Prosecutor IV-D Incentive	221,603	23,379	16,887	228,095
93.563 Clerk IV-D Incentive-Prior	10,629	-	-	10,629
93.563 Clerk IV-D Incentive	36,967	15,543	12,940	39,570
MVH Restricted	746,586	1,743,271	1,596,685	893,172
Reassessment	359,601	46,545	130,482	275,664
LOIT Special Distribution	521,753	-	258,700	263,053
LIT Jail	-	780,094	-	780,094
PSAP Public Safety Access Point	1,139,651	1,533,905	985,140	1,688,416
Pre-Trial Diversion	115,715	37,456	54,043	99,128
Jury Pay	11,516	4,038	954	14,600
Alcohol & Drug Abuse	348,742	71,795	65,835	354,702
Drug Court	38,050	7,329	60	45,319
Superior Court Administration of Justice	1,460	-	-	1,460
Prosecutor Forfeiture & Law Enforcement	1,811	4,795	3,841	2,765
CASA Donations	1,778	1,542	394	2,926
County Law Enforcement Continuing Education	4,682	1,794	950	5,526
County Sex Offender Adm	25,732	2,799	-	28,531
Law Enforcement Continuing Education	40,079	7,392	2,756	44,715
False Alarm Fees	25	-	-	25
TIF District - POET Chester	-	439,795	439,795	-
TIF District - Liberty/ LaFontaine	1,324	932	-	2,256
TIF District - Cinergy 7 Noble	-	4,396	-	4,396
TIF District - Cinergy 8 Wabash-Noble	-	915,878	915,878	-
TIF District - Cinergy 9 Wabash	-	121,413	121,413	-
TIF District - Cinergy 1 Chest	-	3,607	-	3,607
TIF District - Cinergy 2 N. Manchester	-	87,580	87,580	-
TIF District - Cinergy Pleasant	-	379	-	379
TIF District - Cinergy Expansion Main St	-	203,021	203,021	-
TIF District - Original Business Park	-	305,161	305,161	-
TIF District - Ford Meter Box	-	78,934	78,934	-
TIF District - FMB 9 Wabash	-	94,963	94,963	-
TIF District - Miami/Market Street	-	53,940	53,940	-
TIF District - Cinergy Metronet Exp N. Manchester	-	17,626	17,626	-
TIF District - Metronet Fiber 6 LaFontaine	5,241	150	2,023	3,368
TIF District - Metronet Fiber 5 Liberty	860	176	-	1,036
TIF District - Metronet Fiber Lagro Township	251	67	-	318
County Special Distribution	160,854	-	-	160,854
Re-Entry Court Project Income	15,076	4,884	5,356	14,604
Probation Project Income	6,122	106	-	6,228
LEPC Special Projects	191	-	-	191
Soil & Water Payroll Reimbursement	205	996	969	232
Commissary Payroll	(1,061)	1,475	414	-
EMA Volunteer Support	10,039	6,443	3,594	12,888
Commissioners Certificate Sale	23,231	13,943	5,758	31,416
Community Corrections Project Income	134,280	264,302	287,265	111,317
BAN for Jail	-	1,693,263	1,504,413	188,850

WABASH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Payroll AFLAC Life	96	49	36	109
Payroll Cancer ICU 125	1,276	522	617	1,181
Payroll Cancer Insurance 125	223	5,287	5,287	223
Payroll Dental Insurance 125	721	7,776	7,776	721
Payroll Life Insurance	993	15,141	15,166	968
Payroll Short Term Disability	115	3,070	2,896	289
Payroll Vision Comp Insurance 125	330	12,628	13,871	(913)
Payroll Critical Illness	1,402	3,715	3,500	1,617
Payroll Accidental Insurance 125	72	1,394	1,510	(44)
Payroll Dependent Life	715	2,764	2,902	577
Payroll Voluntary Life	1,269	24,864	27,105	(972)
Payroll Voluntary PERF	-	3,955	3,955	-
Payroll ROTH 457	-	47,523	47,523	-
Payroll Health Insurance 125	56,669	414,256	406,181	64,744
SWETA - St Welfare Excise Tax	-	1,402,735	1,402,735	-
Solid Waste Fee Collections	-	276,482	276,482	-
LIT Property Tax Relief	370,970	4,241,857	4,181,391	431,436
Common School	11,113	-	11,113	-
93.788 IN State Opioid Resp	4,477	-	4,477	-
93.788 FY21-IN State Opioid	57,307	-	57,293	14
93.788 FY22-IN State Opioid	-	59,997	11,221	48,776
14.228 CDBG Grant-Lighthouse	-	98,018	98,018	-
11.307 Heartland Career Center	-	60,673	53,364	7,309
20.509 Wabash Transit Operating Grant	-	449,217	449,217	-
20.600 Operation Pullover 2021 Grant	-	11,810	11,810	-
20.600 Traffic Safety Grants 22	-	-	1,936	(1,936)
20.205 HWY Bridge 652 Project	-	46,641	79,729	(33,088)
93.292 SPHI Grant	19,515	-	2,861	16,654
16.034 Coronavirus EMG Supp	(23,320)	66,759	43,439	-
90.404 HAVA CARES Act-Clerk	-	3,454	3,454	-
93.268/93.323 COVID HEALTH	-	40,320	40,262	58
97.042 EMA Salary Reimburse	-	30,000	30,000	-
97.042 EMA Salary Grant 2019-20	-	32,992	32,992	-
21.027 American Rescue Plan	-	3,010,305	-	3,010,305
CC/Court RRP Grant	28,855	87,104	84,892	31,067
CC/Probation Grant	4,956	154,465	146,633	12,788
JDAI Grant - Coordination	1,003	-	1,003	-
JDAI Grant - Programming	9,802	30	9,832	-
CC Jail Treatment	17,869	26,200	11,250	32,819
Drug Court CRRP 2020	3,434	16,750	6,248	13,936
Family Court Project Grant	9,140	-	-	9,140
Family Dependency Drug Court Grant	579	-	479	100
Family Recovery Court Grant	7,181	-	7,074	107
2020 Court Interpreter Grant	-	4,994	4,994	-
Problem Solving Drug Court 2019	5,232	-	5,232	-
Problem Solving Re-Entry Court Grant 2019	2,645	745	3,390	-
CC/Court RRP Grant Even	26,204	-	-	26,204
Probation (CC) Grant	10,846	-	-	10,846
2021-1 Community Crossings Grant	-	610,672	570,094	40,578
2020-2 Community Crossings Grant	-	137,263	137,263	-
2020 Pretrial Services Grant	32,438	-	32,438	-
2020 Problem Solving Drug Court Grant	10,000	-	8,441	1,559
2020 Problem Solving Re-Entry Court Grant	10,000	-	7,817	2,183
2020 Family Recovery Court Grant	52,594	3,500	42,070	14,024
20/21 JDAI Coordination Grant	5,124	3,750	1,383	7,491
20/21 JDAI Programming Grant	28,884	18,652	32,112	15,424
21/22 Family Recovery Court Grant	-	45,837	32,734	13,103
21/22 Re-Entry Court Grant	-	10,000	-	10,000
21/22 Drug Court Grant	-	10,000	-	10,000
21/22 Pretrial Services Grant	-	8,500	6,695	1,805
21/22 JDAI Implementation Grant	-	6,250	960	5,290
21/22 JDAI Programming Grant	-	28,125	4,448	23,677
Totals	<u>\$ 30,799,526</u>	<u>\$ 97,552,177</u>	<u>\$ 90,040,322</u>	<u>\$ 38,311,381</u>

The notes to the financial statement are an integral part of this statement.

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*F. Interfund Transfers*

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. For grant funds, this is a result of reimbursable grants that have not been reimbursed as of December 31, 2021. Other funds were payroll withholding type funds that disbursements exceeded receipts for the year as a result of timing differences.

**Note 8. Subsequent Events**

Resolution 2021-85-05, approved on May 17, 2021, recognized the Wabash County Building Corporation as the proposed issuer of bonds, in the amount not to exceed \$40,000,000, to finance the new Wabash County Sheriff's office and jail facility. The bonds will also repay a Bond Anticipation Note of up to \$3,500,000, approved on July 15, 2021, for the estimated preliminary costs of the new jail facility project. On February 24, 2022, the County closed on the Wabash County Building Corporation's \$36,785,000 Lease Rental Revenue Bonds, Series 2022.

REQUIRED SUPPLEMENTARY INFORMATION

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Treasurer Cash Book	Sheriff Inmate Trust	Sheriff Commissary	Clerk Trust	County General	Accident Report Fees
Cash and investments - beginning	\$ 977,355	\$ 24,858	\$ 142,867	\$ 490,317	\$ 6,467,294	\$ 24,020
Receipts:						
Taxes	-	-	-	-	10,120,540	-
Licenses and permits	-	-	-	-	553	-
Intergovernmental receipts	-	-	-	-	734,558	-
Charges for services	-	-	-	-	850,614	3,788
Fines and forfeits	-	-	-	-	113,930	-
Other receipts	1,004,724	336,990	272,256	2,522,242	312,064	-
Total receipts	1,004,724	336,990	272,256	2,522,242	12,132,259	3,788
Disbursements:						
Personal services	-	-	-	-	6,455,544	-
Supplies	-	-	-	-	425,598	-
Other services and charges	-	-	-	-	3,693,926	-
Capital outlay	-	-	-	-	166,826	-
Other disbursements	977,355	340,219	216,605	2,496,163	170,028	-
Total disbursements	977,355	340,219	216,605	2,496,163	10,911,922	-
Excess (deficiency) of receipts over disbursements	27,369	(3,229)	55,651	26,079	1,220,337	3,788
Cash and investments - ending	\$ 1,004,724	\$ 21,629	\$ 198,518	\$ 516,396	\$ 7,687,631	\$ 27,808

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	EDIT - County Share	City/Town Court Costs	Clerk Records Perpetuation	Community Corrections Grant	Community Transition Program	County Sales Disclosure Fees
Cash and investments - beginning	\$ 2,302,546	\$ 721	\$ 113,222	\$ 44,211	\$ 101,909	\$ 17,141
Receipts:						
Taxes	953,353	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	270,833	18,175	-
Charges for services	-	-	-	-	-	6,975
Fines and forfeits	-	-	19,904	-	-	-
Other receipts	81,881	8,236	38	-	-	-
Total receipts	1,035,234	8,236	19,942	270,833	18,175	6,975
Disbursements:						
Personal services	-	-	14,301	229,298	-	-
Supplies	-	-	58	2,078	-	-
Other services and charges	507,417	-	-	39,140	-	-
Capital outlay	94,076	-	-	-	-	-
Other disbursements	58,945	-	376	10,316	-	-
Total disbursements	660,438	-	14,735	280,832	-	-
Excess (deficiency) of receipts over disbursements	374,796	8,236	5,207	(9,999)	18,175	6,975
Cash and investments - ending	\$ 2,677,342	\$ 8,957	\$ 118,429	\$ 34,212	\$ 120,084	\$ 24,116

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Covered Bridges	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Right/Know	Enhanced Access
Cash and investments - beginning	\$ 7,875	\$ 2,497,025	\$ 1,361,360	\$ 55,982	\$ 25,211	\$ 18,782
Receipts:						
Taxes	-	282,861	416,046	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,700	78,159	41,519	-	5,582	-
Charges for services	-	-	-	38,530	-	19,338
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,806	3,374	-	-	-
Total receipts	<u>3,700</u>	<u>368,826</u>	<u>460,939</u>	<u>38,530</u>	<u>5,582</u>	<u>19,338</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	49	-
Other services and charges	3,668	87,708	30,325	-	1,310	8,500
Capital outlay	-	144,222	39,561	-	-	-
Other disbursements	-	12,834	-	-	-	-
Total disbursements	<u>3,668</u>	<u>244,764</u>	<u>69,886</u>	<u>-</u>	<u>1,359</u>	<u>8,500</u>
Excess (deficiency) of receipts over disbursements	<u>32</u>	<u>124,062</u>	<u>391,053</u>	<u>38,530</u>	<u>4,223</u>	<u>10,838</u>
Cash and investments - ending	<u>\$ 7,907</u>	<u>\$ 2,621,087</u>	<u>\$ 1,752,413</u>	<u>\$ 94,512</u>	<u>\$ 29,434</u>	<u>\$ 29,620</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	County Extradition & Sheriff Ass't	Firearm Permit Fees	General Drain Improvement	County Health	Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 2,201	\$ 29,025	\$ 99,691	\$ 538,685	\$ 19,627	\$ 161,447
Receipts:						
Taxes	-	-	-	190,265	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,988	-	-
Charges for services	-	9,430	-	74,330	6,092	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	188,806	33,034	-	16,570
Total receipts	-	9,430	188,806	316,617	6,092	16,570
Disbursements:						
Personal services	-	-	-	318,973	-	-
Supplies	-	14,531	-	5,266	-	-
Other services and charges	-	-	-	64,717	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	175,898	-	-	16,570
Total disbursements	-	14,531	175,898	388,956	-	16,570
Excess (deficiency) of receipts over disbursements	-	(5,101)	12,908	(72,339)	6,092	-
Cash and investments - ending	\$ 2,201	\$ 23,924	\$ 112,599	\$ 466,346	\$ 25,719	\$ 161,447

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Local Road & Street	LIT Public Safety County Share	County Misdemeanant	Motor Vehicle Highway	Auditor Plat Book	Rainy Day
Cash and investments - beginning	\$ 1,667,578	\$ 1,073,761	\$ 39,601	\$ 2,043,631	\$ 54,802	\$ 288,618
Receipts:						
Taxes	-	949,258	-	5,294	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	511,907	-	24,368	1,743,271	-	-
Charges for services	-	-	-	3,460	19,165	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,385	244,937	-	33,616	-	480
Total receipts	532,292	1,194,195	24,368	1,785,641	19,165	480
Disbursements:						
Personal services	213,513	-	-	669,976	12,843	1,010
Supplies	167,520	-	7,438	227,350	-	-
Other services and charges	79,686	349,126	15,445	404,865	-	-
Capital outlay	17,592	149,467	-	61,163	-	-
Other disbursements	-	-	-	368	-	-
Total disbursements	478,311	498,593	22,883	1,363,722	12,843	1,010
Excess (deficiency) of receipts over disbursements	53,981	695,602	1,485	421,919	6,322	(530)
Cash and investments - ending	\$ 1,721,559	\$ 1,769,363	\$ 41,086	\$ 2,465,550	\$ 61,124	\$ 288,088

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Recorders Record Perpetuation	Riverboat Distribution County Revenue	County Sheriff Pension	Solid Waste Administration Fees	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 113,017	\$ 86,662	\$ 119	\$ 70,922	\$ 81,458	\$ 13,189
Receipts:						
Taxes	-	-	-	8,551	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	84,855	-	-	-	-
Charges for services	81,832	-	932	-	40,723	-
Fines and forfeits	-	-	17,637	-	-	-
Other receipts	375	-	-	-	-	34,860
Total receipts	82,207	84,855	18,569	8,551	40,723	34,860
Disbursements:						
Personal services	41,401	-	18,569	-	-	-
Supplies	302	-	-	560	-	-
Other services and charges	13,770	10,000	-	590	-	-
Capital outlay	376	-	-	-	-	-
Other disbursements	-	-	-	-	28,626	29,652
Total disbursements	55,849	10,000	18,569	1,150	28,626	29,652
Excess (deficiency) of receipts over disbursements	26,358	74,855	-	7,401	12,097	5,208
Cash and investments - ending	\$ 139,375	\$ 161,517	\$ 119	\$ 78,323	\$ 93,555	\$ 18,397

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Trust	Unsafe Premises	CASA
Cash and investments - beginning	\$ 118,834	\$ 9,314	\$ 345,388	\$ 85,539	\$ 76,359	\$ 51,797
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	37,120	-	80,297
Charges for services	30,440	-	-	-	28,623	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	43,177	389,488	-	-	-
Total receipts	30,440	43,177	389,488	37,120	28,623	80,297
Disbursements:						
Personal services	-	-	-	-	-	103,194
Supplies	100	-	-	985	-	939
Other services and charges	-	44,677	-	5,960	-	25,514
Capital outlay	-	-	-	3,268	-	1,699
Other disbursements	-	-	367,975	16,570	8,109	-
Total disbursements	100	44,677	367,975	26,783	8,109	131,346
Excess (deficiency) of receipts over disbursements	30,340	(1,500)	21,513	10,337	20,514	(51,049)
Cash and investments - ending	\$ 149,174	\$ 7,814	\$ 366,901	\$ 95,876	\$ 96,873	\$ 748

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Auditor Ineligible Deductions	County Elected Officials Training	Statewide 9-1-1	Adult Probation Admin Fees	Juvenile Probation Administration	Adult Probation User Fees
Cash and investments - beginning	\$ 7,756	\$ 10,125	\$ 1,187,823	\$ 30,641	\$ 8,309	\$ 580,005
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	32,788	6,092	500,011	27,499	2,439	83,834
Fines and forfeits	-	-	-	-	-	1,725
Other receipts	-	-	2,285	-	-	15
Total receipts	32,788	6,092	502,296	27,499	2,439	85,574
Disbursements:						
Personal services	-	-	-	40,940	-	78,779
Supplies	-	-	-	-	-	11,809
Other services and charges	-	1,094	685,824	-	-	65,903
Capital outlay	-	-	-	-	-	8,659
Other disbursements	260	-	-	-	-	1,826
Total disbursements	260	1,094	685,824	40,940	-	166,976
Excess (deficiency) of receipts over disbursements	32,528	4,998	(183,528)	(13,441)	2,439	(81,402)
Cash and investments - ending	\$ 40,284	\$ 15,123	\$ 1,004,295	\$ 17,200	\$ 10,748	\$ 498,603

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Juvenile Probation User Fees	Alternative Dispute Resolution	Drain Construction/ Reconstruction	Drain Maintenance	Circuit Court Administrative Justice	K-2 Ordinance Violation
Cash and investments - beginning	\$ 52,531	\$ 8,050	\$ 108,895	\$ 885,441	\$ 5,001	\$ 1,442
Receipts:						
Taxes	-	-	20,062	327,148	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,400	-	154,535	-	-	-
Fines and forfeits	-	2,820	-	-	-	-
Other receipts	40	-	24,460	161,758	-	-
Total receipts	2,440	2,820	199,057	488,906	-	-
Disbursements:						
Personal services	19,510	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	58	-	-	14,054	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	20	-	273,347	402,283	-	-
Total disbursements	19,588	-	273,347	416,337	-	-
Excess (deficiency) of receipts over disbursements	(17,148)	2,820	(74,290)	72,569	-	-
Cash and investments - ending	\$ 35,383	\$ 10,870	\$ 34,605	\$ 958,010	\$ 5,001	\$ 1,442

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Self-Funded Insurance	Payroll Clearing	Payroll Donations United Way	Payroll Child Support Payment	Payroll IN Def Comp Plan	Payroll Federal Withholding
Cash and investments - beginning	\$ 987,228	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	960,896	5,075,994	754	29,022	78,191	509,175
Total receipts	960,896	5,075,994	754	29,022	78,191	509,175
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,281,482	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,075,994	754	29,022	78,191	509,175
Total disbursements	1,281,482	5,075,994	754	29,022	78,191	509,175
Excess (deficiency) of receipts over disbursements	(320,586)	-	-	-	-	-
Cash and investments - ending	\$ 666,642	\$ -	\$ -	\$ -	\$ -	\$ -

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Payroll Medicare (FICA)	Payroll CAGIT	Payroll State Gross Income Tax	Payroll Wage Garnishment	Settlement	LIT Property Tax Operating Levy
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,959
Receipts:						
Taxes	-	-	-	-	22,823,394	3,393,485
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,936,421	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	513,237	182,424	216,116	2,534	-	-
Total receipts	513,237	182,424	216,116	2,534	24,759,815	3,393,485
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	513,237	182,424	216,116	2,534	24,759,815	3,710,444
Total disbursements	513,237	182,424	216,116	2,534	24,759,815	3,710,444
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(316,959)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	CVET -					
	Commercial Vehicle Excise	Weed Lien Collections	Sewage Lien Collections	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement Fees
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ 4,509
Receipts:						
Taxes	-	4,862	47,793	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	215,099	-	-	245,854	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	415,649	44,998
Other receipts	-	-	-	-	-	-
Total receipts	<u>215,099</u>	<u>4,862</u>	<u>47,793</u>	<u>245,854</u>	<u>415,649</u>	<u>44,998</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	215,099	4,862	47,793	245,854	4,482	45,795
Total disbursements	<u>215,099</u>	<u>4,862</u>	<u>47,793</u>	<u>245,854</u>	<u>4,482</u>	<u>45,795</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	411,167	(797)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 411,517</u>	<u>\$ 3,712</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Overweight Vehicles	Special Death Benefit Fees	State Sales Disclosure Fees	Coroner Cont. Educ. Fees	Interstate Offend Commerce	Mortgage Recording Fee
Cash and investments - beginning	\$ -	\$ 170	\$ 495	\$ 529	\$ 125	\$ 408
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	71	3,205	6,975	4,968	500	3,983
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>71</u>	<u>3,205</u>	<u>6,975</u>	<u>4,968</u>	<u>500</u>	<u>3,983</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	71	3,130	6,500	4,990	563	4,075
Total disbursements	<u>71</u>	<u>3,130</u>	<u>6,500</u>	<u>4,990</u>	<u>563</u>	<u>4,075</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>75</u>	<u>475</u>	<u>(22)</u>	<u>(63)</u>	<u>(92)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 245</u>	<u>\$ 970</u>	<u>\$ 507</u>	<u>\$ 62</u>	<u>\$ 316</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	DLGF Homestead Property Data	State Sex Offender Administration	Child Restraint Violations	Education Plate Fee	Riverboat Revenue Sharing	Innkeeper's Tax - County Tourism
Cash and investments - beginning	\$ -	\$ 15	\$ 50	\$ -	\$ -	\$ 10,658
Receipts:						
Taxes	-	-	-	-	-	204,477
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	194,596	-
Charges for services	968	311	252	225	-	-
Fines and forfeits	-	-	136	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	968	311	388	225	194,596	204,477
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	956	296	438	225	194,596	194,985
Total disbursements	956	296	438	225	194,596	194,985
Excess (deficiency) of receipts over disbursements	12	15	(50)	-	-	9,492
Cash and investments - ending	\$ 12	\$ 30	\$ -	\$ -	\$ -	\$ 20,150

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,894	\$ 91,434	\$ 221,603
Receipts:						
Taxes	11,181,944	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,120,929	2,120,929	-	15,543	23,379
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	3,073	-	-
Total receipts	11,181,944	2,120,929	2,120,929	3,073	15,543	23,379
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	16,887
Capital outlay	-	-	-	-	-	-
Other disbursements	11,181,944	2,120,929	2,120,929	2,486	7,800	-
Total disbursements	11,181,944	2,120,929	2,120,929	2,486	7,800	16,887
Excess (deficiency) of receipts over disbursements	-	-	-	587	7,743	6,492
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,481	\$ 99,177	\$ 228,095

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	93.563 Clerk IV-D Incentive-Prior	93.563 Clerk IV-D Incentive	MVH Restricted	Reassessment	LOIT Special Distribution	LIT Jail
Cash and investments - beginning	\$ 10,629	\$ 36,967	\$ 746,586	\$ 359,601	\$ 521,753	\$ -
Receipts:						
Taxes	-	-	-	41,858	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	15,543	1,743,271	4,177	-	780,094
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	510	-	-
Total receipts	-	15,543	1,743,271	46,545	-	780,094
Disbursements:						
Personal services	-	12,409	327,213	2,000	-	-
Supplies	-	-	1,241,789	-	-	-
Other services and charges	-	-	27,683	128,482	-	-
Capital outlay	-	444	-	-	258,700	-
Other disbursements	-	87	-	-	-	-
Total disbursements	-	12,940	1,596,685	130,482	258,700	-
Excess (deficiency) of receipts over disbursements	-	2,603	146,586	(83,937)	(258,700)	780,094
Cash and investments - ending	\$ 10,629	\$ 39,570	\$ 893,172	\$ 275,664	\$ 263,053	\$ 780,094

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	PSAP Public Safety Access Point	Pre-Trial Diversion	Jury Pay	Alcohol & Drug Abuse	Drug Court	Superior Court Administration of Justice
Cash and investments - beginning	\$ 1,139,651	\$ 115,715	\$ 11,516	\$ 348,742	\$ 38,050	\$ 1,460
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	763,534	-	-	-	-	-
Charges for services	770,371	-	4,038	16,068	7,329	-
Fines and forfeits	-	37,456	-	55,727	-	-
Other receipts	-	-	-	-	-	-
Total receipts	1,533,905	37,456	4,038	71,795	7,329	-
Disbursements:						
Personal services	942,025	39,434	-	61,145	-	-
Supplies	2,235	-	-	114	-	-
Other services and charges	40,515	8,384	-	3,676	-	-
Capital outlay	-	6,225	-	-	-	-
Other disbursements	365	-	954	900	60	-
Total disbursements	985,140	54,043	954	65,835	60	-
Excess (deficiency) of receipts over disbursements	548,765	(16,587)	3,084	5,960	7,269	-
Cash and investments - ending	\$ 1,688,416	\$ 99,128	\$ 14,600	\$ 354,702	\$ 45,319	\$ 1,460

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Prosecutor Forfeiture & Law Enforcement	CASA Donations	County Law Enforcement Continuing Education	County Sex Offender Adm	Law Enforcement Continuing Education	False Alarm Fees
Cash and investments - beginning	\$ 1,811	\$ 1,778	\$ 4,682	\$ 25,732	\$ 40,079	\$ 25
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	2,799	-	-
Fines and forfeits	-	-	1,794	-	7,392	-
Other receipts	4,795	1,542	-	-	-	-
Total receipts	4,795	1,542	1,794	2,799	7,392	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	950	-	2,756	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,841	394	-	-	-	-
Total disbursements	3,841	394	950	-	2,756	-
Excess (deficiency) of receipts over disbursements	954	1,148	844	2,799	4,636	-
Cash and investments - ending	\$ 2,765	\$ 2,926	\$ 5,526	\$ 28,531	\$ 44,715	\$ 25

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	TIF District - POET Chester	TIF District - Liberty/ LaFontaine	TIF District - Cinergy 7 Noble	TIF District - Cinergy 8 Wabash-Noble	TIF District - Cinergy 9 Wabash	TIF District - Cinergy 1 Chest
Cash and investments - beginning	\$ -	\$ 1,324	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	439,795	932	4,396	915,878	121,413	3,607
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>439,795</u>	<u>932</u>	<u>4,396</u>	<u>915,878</u>	<u>121,413</u>	<u>3,607</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	439,795	-	-	915,878	121,413	-
Total disbursements	<u>439,795</u>	<u>-</u>	<u>-</u>	<u>915,878</u>	<u>121,413</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>932</u>	<u>4,396</u>	<u>-</u>	<u>-</u>	<u>3,607</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,256</u>	<u>\$ 4,396</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,607</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	TIF District - Cinergy <u>2 N. Manchester</u>	TIF District - Cinergy <u>Pleasant</u>	TIF District - Cinergy <u>Expansion Main St</u>	TIF District - Original <u>Business Park</u>	TIF District - Ford <u>Meter Box</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	87,580	379	203,021	305,161	78,934
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>87,580</u>	<u>379</u>	<u>203,021</u>	<u>305,161</u>	<u>78,934</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>87,580</u>	-	<u>203,021</u>	<u>305,161</u>	<u>78,934</u>
Total disbursements	<u>87,580</u>	-	<u>203,021</u>	<u>305,161</u>	<u>78,934</u>
Excess (deficiency) of receipts over disbursements	-	<u>379</u>	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 379</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	TIF District - FMB 9 Wabash	TIF District - Miami/Market Street	TIF District - Cinergy Metronet Exp N. Manchester	TIF District - Metronet Fiber 6 LaFontaine	TIF District - Metronet Fiber 5 Liberty
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,241	\$ 860
Receipts:					
Taxes	94,963	53,940	17,626	150	176
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>94,963</u>	<u>53,940</u>	<u>17,626</u>	<u>150</u>	<u>176</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	94,963	53,940	17,626	2,023	-
Total disbursements	<u>94,963</u>	<u>53,940</u>	<u>17,626</u>	<u>2,023</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(1,873)	176
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,368</u>	<u>\$ 1,036</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	TIF District - Metronet Fiber Lagro Township	County Special Distribution	Re-Entry Court Project Income	Probation Project Income	LEPC Special Projects	Soil & Water Payroll Reimbursement
Cash and investments - beginning	\$ 251	\$ 160,854	\$ 15,076	\$ 6,122	\$ 191	\$ 205
Receipts:						
Taxes	67	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	4,884	106	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	996
Total receipts	67	-	4,884	106	-	996
Disbursements:						
Personal services	-	-	-	-	-	969
Supplies	-	-	263	-	-	-
Other services and charges	-	-	5,093	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	5,356	-	-	969
Excess (deficiency) of receipts over disbursements	67	-	(472)	106	-	27
Cash and investments - ending	\$ 318	\$ 160,854	\$ 14,604	\$ 6,228	\$ 191	\$ 232

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Commissary Payroll	EMA Volunteer Support	Commissioners Certificate Sale	Community Corrections Project Income	BAN for Jail	Payroll AFLAC Life
Cash and investments - beginning	\$ (1,061)	\$ 10,039	\$ 23,231	\$ 134,280	\$ -	\$ 96
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	264,004	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,475	6,443	13,943	298	1,693,263	49
Total receipts	1,475	6,443	13,943	264,302	1,693,263	49
Disbursements:						
Personal services	-	-	-	147,122	-	-
Supplies	-	-	-	40,932	-	-
Other services and charges	-	-	1,040	95,766	1,350,714	-
Capital outlay	-	-	-	2,357	-	-
Other disbursements	414	3,594	4,718	1,088	153,699	36
Total disbursements	414	3,594	5,758	287,265	1,504,413	36
Excess (deficiency) of receipts over disbursements	1,061	2,849	8,185	(22,963)	188,850	13
Cash and investments - ending	\$ -	\$ 12,888	\$ 31,416	\$ 111,317	\$ 188,850	\$ 109

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Payroll Cancer ICU 125	Payroll Cancer Insurance 125	Payroll Dental Insurance 125	Payroll Life Insurance	Payroll Short Term Disability	Payroll Vision Comp Insurance 125
Cash and investments - beginning	\$ 1,276	\$ 223	\$ 721	\$ 993	\$ 115	\$ 330
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	522	5,287	7,776	15,141	3,070	12,628
Total receipts	522	5,287	7,776	15,141	3,070	12,628
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	617	5,287	7,776	15,166	2,896	13,871
Total disbursements	617	5,287	7,776	15,166	2,896	13,871
Excess (deficiency) of receipts over disbursements	(95)	-	-	(25)	174	(1,243)
Cash and investments - ending	\$ 1,181	\$ 223	\$ 721	\$ 968	\$ 289	\$ (913)

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Payroll Critical Illness	Payroll Accidental Insurance 125	Payroll Dependent Life	Payroll Voluntary Life	Payroll Voluntary PERF	Payroll ROTH 457
Cash and investments - beginning	\$ 1,402	\$ 72	\$ 715	\$ 1,269	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,715	1,394	2,764	24,864	3,955	47,523
Total receipts	3,715	1,394	2,764	24,864	3,955	47,523
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,500	1,510	2,902	27,105	3,955	47,523
Total disbursements	3,500	1,510	2,902	27,105	3,955	47,523
Excess (deficiency) of receipts over disbursements	215	(116)	(138)	(2,241)	-	-
Cash and investments - ending	\$ 1,617	\$ (44)	\$ 577	\$ (972)	\$ -	\$ -

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Payroll Health Insurance 125	SWETA - St Welfare Excise Tax	Solid Waste Fee Collections	LIT Property Tax Relief	Common School	93,788 IN State Opioid Resp
Cash and investments - beginning	\$ 56,669	\$ -	\$ -	\$ 370,970	\$ 11,113	\$ 4,477
Receipts:						
Taxes	-	-	276,482	4,241,857	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,402,735	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	414,256	-	-	-	-	-
Total receipts	414,256	1,402,735	276,482	4,241,857	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,477
Capital outlay	-	-	-	-	-	-
Other disbursements	406,181	1,402,735	276,482	4,181,391	11,113	-
Total disbursements	406,181	1,402,735	276,482	4,181,391	11,113	4,477
Excess (deficiency) of receipts over disbursements	8,075	-	-	60,466	(11,113)	(4,477)
Cash and investments - ending	\$ 64,744	\$ -	\$ -	\$ 431,436	\$ -	\$ -

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	93.788 FY21-IN State Opioid	93.788 FY22-IN State Opioid	14.228 CDBG Grant-Lighthouse	11.307 Heartland Career Center	20.509 Wabash Transit Operating Grant	20.600 Operation Pullover 2021 Grant
Cash and investments - beginning	\$ 57,307	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	59,997	98,018	-	449,217	11,810
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	60,673	-	-
Total receipts	-	59,997	98,018	60,673	449,217	11,810
Disbursements:						
Personal services	48,643	6,846	-	-	-	11,810
Supplies	-	-	-	-	-	-
Other services and charges	8,650	4,375	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	98,018	53,364	449,217	-
Total disbursements	57,293	11,221	98,018	53,364	449,217	11,810
Excess (deficiency) of receipts over disbursements	(57,293)	48,776	-	7,309	-	-
Cash and investments - ending	\$ 14	\$ 48,776	\$ -	\$ 7,309	\$ -	\$ -

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	20.600 Traffic Safety Grants 22	20.205 HWY Bridge 652 Project	93.292 SPHI Grant	16.034 Coronavirus EMG Supp	90.404 HAVA CARES Act-Clerk	93.268/93.323 COVID HEALTH
Cash and investments - beginning	\$ -	\$ -	\$ 19,515	\$ (23,320)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	44,182	-	66,759	3,454	40,320
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,459	-	-	-	-
Total receipts	-	46,641	-	66,759	3,454	40,320
Disbursements:						
Personal services	1,936	-	-	-	-	-
Supplies	-	-	-	-	-	272
Other services and charges	-	76,155	638	-	-	-
Capital outlay	-	-	2,223	-	-	-
Other disbursements	-	3,574	-	43,439	3,454	39,990
Total disbursements	1,936	79,729	2,861	43,439	3,454	40,262
Excess (deficiency) of receipts over disbursements	(1,936)	(33,088)	(2,861)	23,320	-	58
Cash and investments - ending	\$ (1,936)	\$ (33,088)	\$ 16,654	\$ -	\$ -	\$ 58

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	97.042 EMA Salary Reimburse	97.042 EMA Salary Grant 2019-20	21.027 American Rescue Plan	CC/Court RRP Grant	CC/Probation Grant	JDAI Grant - Coordination
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 28,855	\$ 4,956	\$ 1,003
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	30,000	32,992	3,010,305	87,104	154,465	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	30,000	32,992	3,010,305	87,104	154,465	-
Disbursements:						
Personal services	-	-	-	54,692	141,106	-
Supplies	-	-	-	-	-	625
Other services and charges	-	-	-	1,095	571	-
Capital outlay	-	-	-	-	-	-
Other disbursements	30,000	32,992	-	29,105	4,956	378
Total disbursements	30,000	32,992	-	84,892	146,633	1,003
Excess (deficiency) of receipts over disbursements	-	-	3,010,305	2,212	7,832	(1,003)
Cash and investments - ending	\$ -	\$ -	\$ 3,010,305	\$ 31,067	\$ 12,788	\$ -

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	JDAI Grant -	CC Jail Treatment	Drug Court CRRP 2020	Family Court Project Grant	Family Dependency Drug Court Grant	Family Recovery Court Grant
	<u>Programming</u>	<u>Treatment</u>	<u>2020</u>	<u>Project Grant</u>	<u>Drug Court Grant</u>	<u>Court Grant</u>
Cash and investments - beginning	\$ 9,802	\$ 17,869	\$ 3,434	\$ 9,140	\$ 579	\$ 7,181
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	26,200	16,750	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30	-	-	-	-	-
Total receipts	<u>30</u>	<u>26,200</u>	<u>16,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,930	-	-	-	-	-
Other services and charges	5,634	11,250	6,248	-	479	5,119
Capital outlay	1,041	-	-	-	-	-
Other disbursements	227	-	-	-	-	1,955
Total disbursements	<u>9,832</u>	<u>11,250</u>	<u>6,248</u>	<u>-</u>	<u>479</u>	<u>7,074</u>
Excess (deficiency) of receipts over disbursements	<u>(9,802)</u>	<u>14,950</u>	<u>10,502</u>	<u>-</u>	<u>(479)</u>	<u>(7,074)</u>
Cash and investments - ending	\$ -	\$ 32,819	\$ 13,936	\$ 9,140	\$ 100	\$ 107

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	2020 Court Interpreter Grant	Problem Solving Drug Court 2019	Problem Solving Re-Entry Court Grant 2019	CC/Court RRP Grant Even	Probation (CC) Grant
Cash and investments - beginning	\$ -	\$ 5,232	\$ 2,645	\$ 26,204	\$ 10,846
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,994	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	745	-	-
Total receipts	4,994	-	745	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,824	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	170	5,232	3,390	-	-
Total disbursements	4,994	5,232	3,390	-	-
Excess (deficiency) of receipts over disbursements	-	(5,232)	(2,645)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 26,204	\$ 10,846

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	2021-1 Community Crossings Grant	2020-2 Community Crossings Grant	2020 Pretrial Services Grant	2020 Problem Solving Drug Court Grant	2020 Problem Solving Re-Entry Court Grant
Cash and investments - beginning	\$ -	\$ -	\$ 32,438	\$ 10,000	\$ 10,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	610,672	137,263	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	610,672	137,263	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	32,438	8,441	7,817
Capital outlay	570,094	137,263	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	570,094	137,263	32,438	8,441	7,817
Excess (deficiency) of receipts over disbursements	40,578	-	(32,438)	(8,441)	(7,817)
Cash and investments - ending	\$ 40,578	\$ -	\$ -	\$ 1,559	\$ 2,183

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	2020 Family Recovery Court Grant	20/21 JDAI Coordination Grant	20/21 JDAI Programming Grant	21/22 Family Recovery Court Grant	21/22 Re-Entry Court Grant
Cash and investments - beginning	\$ 52,594	\$ 5,124	\$ 28,884	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,500	3,750	18,427	45,837	10,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	225	-	-
Total receipts	3,500	3,750	18,652	45,837	10,000
Disbursements:					
Personal services	32,038	-	4,292	31,798	-
Supplies	-	-	345	-	-
Other services and charges	10,032	33	24,806	936	-
Capital outlay	-	1,125	2,639	-	-
Other disbursements	-	225	30	-	-
Total disbursements	42,070	1,383	32,112	32,734	-
Excess (deficiency) of receipts over disbursements	(38,570)	2,367	(13,460)	13,103	10,000
Cash and investments - ending	\$ 14,024	\$ 7,491	\$ 15,424	\$ 13,103	\$ 10,000

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	21/22 Drug Court Grant	21/22 Pretrial Services Grant	21/22 JDAI Implementation Grant	21/22 JDAI Programming Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 30,799,526
Receipts:					
Taxes	-	-	-	-	57,817,548
Licenses and permits	-	-	-	-	553
Intergovernmental receipts	10,000	8,500	6,250	28,125	20,254,327
Charges for services	-	-	-	-	3,114,927
Fines and forfeits	-	-	-	-	719,168
Other receipts	-	-	-	-	15,645,654
Total receipts	10,000	8,500	6,250	28,125	97,552,177
Disbursements:					
Personal services	-	-	-	3,689	10,087,018
Supplies	-	-	19	-	2,154,107
Other services and charges	-	6,695	29	300	9,337,747
Capital outlay	-	-	912	459	1,670,391
Other disbursements	-	-	-	-	66,791,059
Total disbursements	-	6,695	960	4,448	90,040,322
Excess (deficiency) of receipts over disbursements	10,000	1,805	5,290	23,677	7,511,855
Cash and investments - ending	\$ 10,000	\$ 1,805	\$ 5,290	\$ 23,677	\$ 38,311,381

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OTHER INFORMATION

WABASH COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 133,346</u>	<u>\$ 230,447</u>

WABASH COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Sheriff Dept Vehicles	\$ 38,632	7/15/2020	1/15/2023
Crossroads Bank	Sheriff Dept Vehicles	31,085	6/30/2021	12/31/2023
Crossroads Bank	Sheriff Dept Vehicles	11,641	6/30/2021	12/31/2023
Crossroads Bank	Sheriff Dept Vehicles	25,285	1/14/2022	7/14/2024
Crossroads Bank	Sheriff Dept Vehicles	28,668	1/15/2020	7/15/2022
Crossroads Bank	Sheriff Dept Vehicles	10,356	1/15/2020	7/15/2022
Crossroads Bank	Sheriff Dept Vehicles	<u>10,972</u>	7/15/2020	1/15/2023
Total of annual lease payments		<u>\$ 156,639</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and Loans Payable	Jail and Sheriff Office Building	\$ 1,693,263	\$ 1,693,263
Notes and Loans Payable	Drain Construction/Reconstruction - Metzger	3,569	3,658
Notes and Loans Payable	Drain Construction/Reconstruction - Speicher	120,535	17,131
Notes and Loans Payable	Drain Construction/Reconstruction - Heeter	<u>34,000</u>	<u>11,306</u>
Totals		<u>\$ 1,851,367</u>	<u>\$ 1,725,358</u>

WABASH COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2021

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 187,641
Infrastructure	66,531,849
Buildings	6,985,947
Machinery, equipment, and vehicles	7,016,795
Construction in progress	<u>1,504,413</u>
Total capital assets	<u>\$ 82,226,645</u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.